

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20121
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On April 10, 2007, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for the years 2001, 2002, 2003, 2004, and 2005 in the total amount of \$9,355.

A timely protest was filed by the petitioner. A hearing was not requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner failed to file her 2001, 2002, 2003, 2004, and 2005 individual income tax returns. On February 15, 2007, the TDB sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. [Redacted]. The Commission issued a NOD to the petitioner on April 10, 2007, [Redacted]. [Redacted].

In the protest letter postmarked April 16, 2007, the petitioner asked for additional time to file returns. The petitioner stated that she needed to file for 2001, 2002, and 2003, and after those years, she did not have enough taxable income to file.

On April 18, 2007, the TDB sent the petitioner a letter which canceled the notice of deficiency for the 2004 and 2005 tax years based on the information the petitioner provided. The tax years 2004 and 2005 will not be addressed any further in this decision. The TDB requested that

the first delinquent return be filed by May 18, 2007. The petitioner did not provide any returns so her case was transferred to the Commission's Legal /Tax Policy Division for further review

On June 20, 2007, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform her of the alternatives for redetermining a protested NOD.

In a letter to the policy specialist from the petitioner dated July 18, 2007, the petitioner stated that she was working as much as she was able on her tax returns. The petitioner also stated that she almost had the 2001 return finished and should be able to get it done by August 20, 2007. The petitioner also stated that she fell down a flight of stairs in June which slowed her down for some time, but she was all healed up now. The petitioner did not send in any returns.

The petitioner has not provided the Commission with information to establish that the amounts asserted in the NOD, as adjusted, are incorrect. As a result, the Commission will uphold the NOD, as adjusted. A determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

[Redacted]. The petitioner has not provided the Commission with a contrary result to the determination of her income [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated April 10, 2007, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$1,685	\$421	\$677	\$2,783

2002	1,284	321	434	2,039
2003	1,478	370	421	<u>2,269</u>
			TOTAL DUE	<u>\$7,091</u>

Interest is computed through September 27, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.